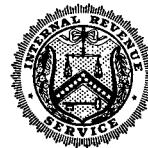


INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-3

January 29, 1962

AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 296

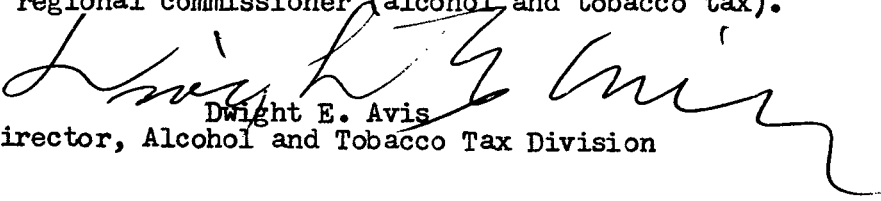
Manufacturers and importers of tobacco products and cigarette papers and tubes; proprietors of customs bonded cigar manufacturing warehouses, class 6; proprietors of export warehouses; and others concerned;

Purpose. This industry circular is to advise you that a revised publication of regulations in Title 26, Code of Federal Regulations, Part 296, "Miscellaneous Regulations Relating to Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes," bringing such regulations up to date as of October 1, 1961, is available for purchase.

Revised Publication of Part 296. The revised publication of Part 296 incorporates the amendments made and the material added as Subpart G by Treasury Decision 6573, effective October 1, 1961. This Treasury decision made conforming amendments in Subparts A, B, and C of 26 CFR Part 296, and revised and incorporated in Subpart G the provisions relating to dealers in tobacco products which were formerly contained in 26 CFR Parts 270 and 275.

Availability of Revised Publication for Purchase. The revised publication of Part 296, designated "IRS Publication No. 439 (Rev. Oct. 1961)," is available for purchase from the Superintendent of Documents at the price of 20 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division